Mail-In Bid for Public Auction Sale

| I, the undersigned, bid starting at \$ up to a maximum of \$ on (check one) 3.21 acres and/or 67 acres located in Emanuel County, GA, offered for sale by public auction on January 21, 2009. I enclose my payment of \$, which is 20% payment of my bid and authorize the enclosed payment to be applied against the sale price if I am the successful bidder. Increments are at the discretion of the auctioneer as dictated by the live bidding. |
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| I understand that in order to ensure inclusion in the sale, Mail-In Bids must be received at the address below by January 16, 2009 , with the balance due to be paid in full no later than February 20, 2009 . NOTE: the form of payment and/or bid must comply with the Terms of Payment as stated on the Notice of Public Auction Sale. (DO NOT SEND CASH) |
| Please provide (Print) Bidder Information Below: |
| Bidder's Name (Print) |
| Bidder's Phone Number |
| Bidder's Address: |
| Phone Number |
| Cell Number |
| E-Mail Address |
| Fax Number |
| By submitting this mail-in bid, I understand that: |
| This is a mail-in bid for a public auction sale, and is not a sealed bid sale; I must comply with all other conditions as stated in the Notice of Public Auction; There are advantages that I am foregoing by not being present at the actual sale; such as inspecting the property, hearing any statement by the taxpayer or lienholders, and engaging in open, competitive bidding; and If I am the successful bidder, I am responsible for pick-up and delivery of the asset and for all costs associated with the storage and delivery of the asset after the sale is completed, and I assume all risk of loss after the bid is accepted. |
| SIGNATURE OF BIDDER: |

Submit the bid in a securely sealed envelope with your name, address and date of sale on the upper left corner of the envelope. Address to submit MAIL-IN BID and Remittance:

Internal Revenue Service Robert Brown, PALS 700 W. Capitol, Stop 5223 Little Rock, AR 72201

... or as otherwise directed by the PALS:

| Annotate the envelope with the following statement: 'MAIL-IN BID - TO BE OPENED BY PALS" | Ī |
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| (IRS USE ONLY) | |
| Total amount of successful bid \$ | |
| • | |
| Deposit received \$ | |
| Balance received Date\$ | |
| Certificate of Sale issued Date | |
| Signature/Title | |
| RETURN OF REMITTANCE TO UNSUCCESSFUL BIDDER | |
| The deposit submitted with this bid was returned by Mail on | , 20 |
| Signature/Title | |